



SENTENCING GUIDELINES—COMPARATIVE ANALYSES OFFENSES GROUPED BY BASE LEVELS*

Base Level	Offense	Adjustments (- / +)
43	First Degree Murder [2A1.1]	
	Unlawful Manufacturing, Importing, Exporting or Trafficking Drugs with Prior Drug Conviction [2D1.1]	+ 2
	Continuing Criminal Enterprises Involving Drug Offense—Leaders & Large Quantities of Drugs [2D1.5]	
	Treason Tamount to Waging War Against the U.S. [2M1.1]	
42	Gathering or Transmitting National Defense Information to Aid a Foreign Government—Top Secret Information [2M3.1]	

*This chart does not include attempt, solicitation, conspiracy, or aiding and abetting which have the same base level as the underlying offense. It also does not include accessory after the fact or misprison of a felony both of which start with, and then are adjusted from, the base levels for the given offense. Data in brackets refer to the guideline described.

Base Offense Levels for drug offenses depend on quantity and type of drug. The largest quantities and most serious drugs result in base levels as high as 36, with the less serious drug offenses at the lowest, highest and an intermediate base offense level to provide the various comparisons that pertain with respect to other offenses. We have placed ** next to the offense to indicate that we have divided the base level range accordingly.

Base Offense levels for tax offenses depend on the amount of tax loss. We have placed tax offenses in the chart at the highest and lowest base levels that are associated with the offense. We have placed *** next to the base levels for all tax offenses.

- 38 Continuing Criminal Enterprises Involving Drug Offense—2nd Offense [2D1.5]
 Unlawful Manufacturing, Importing, Exporting or Trafficking Drugs Resulting in Death or Serious Bodily Injury [2D1.1] +2
 Aircraft Piracy [2A5.1] +5
- 37 Gathering or Transmitting National Defense Information to Aid a Foreign Government—Not Top Secret Information [2M3.1]
- 36 Unlawful Manufacturing, Importing, Exporting or Trafficking Drugs ** [2D1.1] +2
 Involving Children Less than 14 in the Trafficking of Controlled Substances ** [2D1.2] +2
 Involving Children Ages 14-18 in the Trafficking of Controlled Substances ** [2D1.2] +2
 Distributing Controlled Substances to Individuals Younger than 21, to Pregnant Women, or Within 1000 Feet of a School or College ** [2D1.3]
- 35 Gathering National Defense Information—Top Secret Information [2M3.2]
- 33 Second Degree Murder [2A1.2]
- 32 Continuing Criminal Enterprises Involving Drug Offense—1st Offense [2D1.5]
 Destruction of War Material, Premises, or Utilities [2M2.1]
 Production of Defective War Material, Premises, or Utilities [2M2.2]

- 30 Unlawful Acquisition, Alteration, Use,
Transfer, or Possession of Nuclear Mate-
rial, Weapons, or Facilities [2M6.1] + 12
- Violation of other Atomic Energy Laws
 with Intent to Injure U.S. [2M6.2]
- Gathering National Defense Informa-
 tion—Not Top Secret Information
 [2M3.2]
- Intentionally Endangering Safety of Air-
 craft or Passengers [2A5.2]
- Disclosure of Information Identifying a
 Covert Agent, by Person with Autho-
 rized Access [2M3.9]
- 29 Transmitting National Defense—Top
Secret Information [2M3.3]
- Disclosure of Classified Cryptographic
 Information—Top Secret Information
 [2M3.6]
- Unauthorized Disclosure to Foreign Gov-
 ernment or a Communist Organization of
 Classified Information by Government
 Employee—Top Secret Information
 [2M3.7]
- Receipt of Classified Information—Top
 Secret Information [2M3.8]
- 27 Criminal Sexual Abuse; Attempt or
Assault with Intent to Commit Criminal
Sexual Abuse [2A3.1] + 18
- 26 Destruction of National Defense Mate-
rial, Premises, or Utilities [2M2.3]
- Production of Defective National Defense
 Material, Premises, or Utilities [2M2.4]

- 25 Voluntary Manslaughter [2A1.3]
 Sexually Exploiting a Minor by Production of Sexually Explicit Visual or Printed Material [2G2.1] + 2
 Disclosure of Information Identifying a Covert Agent, by Person without Authorized Access [2M3.9]
 Tampering or Attempting to Tamper with Consumer Products Involving Risk of Death or Serious Injury [2N1.1]
- 24 Transmitting National Defense—Not Top Secret Information [2M3.3]
 Kidnapping, Abduction, Unlawful Restraint [2A4.1] - 1/ + 18
 Tampering with Restricted Data Concerning Atomic Energy [2M3.5]
 Disclosure of Classified Cryptographic Information—Not Top Secret Information [2M3.6]
 Unauthorized Disclosure to Foreign Government or a Communist Organization of Classified Information by Government Employee—Not Top Secret Information [2M3.7]
 Receipt of Classified Information—Not Top Secret Information [2M3.8]
 Knowing Endangerment Resulting from Mishandling Hazardous or Toxic Substances, Pesticides, or other Pollutants [2Q1.1]
 Involving Children Less than 14 in the Trafficking of Controlled Substances ** [2D1.2] + 2

- Involving Children Ages 14-18 in the Trafficking of Controlled Substances ** [2D1.2] + 2
- Distributing Controlled Substances to Individuals Younger than 21, to Pregnant Women, or Within 1000 Feet of a School or College ** [2D1.3]
- 23 Providing or Possessing Firearm in Prison [2P1.2] + 2
- Kidnapping, Abduction, or Unlawful Restraint—Demanding or Receiving Ransom Money [2A4.2]
- Placing or Maintaining Dangerous Devices on Federal Property to Protect the Unlawful Production of Controlled Substances [2D1.9]
- Use of Interstate Facilities in the Commission of Murder-for-Hire [2E1.4]
- Laundering of Monetary Instruments [2S1.1] + 16
- 22 Evasion of Export Controls—National Security or Nuclear Proliferation Controls Evaded [2M5.1]
- Engaging In, Inciting, or Attempting to Incite a Riot Involving Persons in a Facility for Official Detention, Creating Risk or Death or Serious Bodily Injury [2P1.3]
- Exportation of Sophisticated Weaponry without Required Validated Export License [2M5.2]
- 21 Unlawful Manufacturing, Importing, Exporting, or Trafficking Drugs ** [2D1.1] + 2

20	Making, Financing, or Collecting an Extortionate Extension of Credit [2E2.1]	+ 13
	Assault with Intent to Commit Murder; Conspiracy or Solicitation to Commit Murder; Attempted Murder [2A2.1]	+ 13
	Laundering of Monetary Instruments [2S1.1]	+ 16
19	Unlawful Conduct Relating to Racketeer Influenced and Corrupt Organizations [2E1.1]	
18	Recklessly Endangering Safety of Aircraft or Passengers [2A5.2]	
	Robbery [2B3.1]	+ 20
	Extortion by Force or Threat of Injury or Serious Damage [2B3.2]	+ 19
	Obstructing an Election or Registration with Force or Threat of Force [2H2.1]	
	Shipping, Transporting, or Receiving Explosives with Felonious Intent or Knowledge; Using or Carrying Explosives in Certain Crimes [2K1.6]	
	Losing National Defense Information—Top Secret Information [2M3.4]	
	Tampering with Public Water System [2Q1.4]	+ 18
	Tax Evasion *** [2T1.1]	+ 4
	Non-Payment of Alcohol or Tobacco Taxes *** [2T2.1]	
	Evading Import Duties or Restrictions (Smuggling) *** [2T3.1]	
	Receiving or Trafficking in Smuggled Property *** [2T3.2]	

	Fraud and False Statements Under Penalty of Perjury for Taxes *** [2T1.3]	+ 4
	Aiding, Assisting, Procuring, Counsel- ing, or Advising Tax Fraud *** [2T1.4]	+ 6
	Failing to Collect or Truthfully Account for and Pay Over Tax *** [2T1.6]	
	Conspiracy to Impair, Impede or Defeat Tax *** [2T1.9]	+ 4
17	Willful Failure to File Return, Supply Information, or Pay Tax *** [2T1.2]	+ 4
	Burglary of Residence [2B2.1]	+ 11
	Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity [2S1.2]	+ 18
16	Renting or Managing a Drug Establish- ment [2D1.8]	+ 2
	Transportation of a Minor for the Purpose of Prostitution or Prohibited Sexual Con- duct [2G1.2]	+ 8
	Providing False Information or Threaten- ing to Tamper with Consumer Products [2N1.2]	—
	Engaging In, Inciting, or Attempting to Incite a Riot Involving Persons in a Facil- ity for Official Detention Creating Major Disruption [2P1.3]	
15	Aggravated Assault [2A2.2]	+ 13
	Criminal Sexual Abuse of a Minor (Stat- utory Rape) [2A3.2]	+ 1
	Going In Disguise to Deprive Individual Rights [2H1.1]	+ 4

	Use of Force or Threat of Force to Deny Benefits or Rights in Furtherance of Discrimination, if Injury Occured [2H1.3]	+ 4
	Peonage, Involuntary Servitude and Slave Trade [2H4.1]	
14	Transportation for the Purpose of Prostitution or Prohibited Sexual Conduct [2G1.2]	+ 4
	Evasion of Export Controls other than National Security or Nuclear Proliferation Controls [2M5.1]	
	Exportation of Unsophisticated Arms, Munitions or Military Equipment or Services without Required Validated Export License [2M5.2]	
	Involuntary Manslaughter—Reckless Conduct [2A1.4]	
13	Conspiracy to Interfere with Civil Rights [2H1.2]	+ 4
	Structuring Transactions to Evade Reporting Requirement [2S1.3]	+ 18
	Involving Children Less than 14 in the Trafficking of Controlled Substances ** [2D1.2]	+ 2
	Transporting, Receiving, or Trafficking in Material Involving the Sexual Exploitation of a Minor [2G2.2]	+ 13
	Losing National Defense Information—Not Top Secret Information [2M3.4]	
	Providing or Possessing Weapons or Certain Narcotics in Prison [2P1.2]	+ 2
	Escape, Instigating, or Assisting Escape From Felony Conviction [2P1.1]	- 7/+ 17

Failing to Deposit Collected Taxes in
Trust Account as Required After Notice
*** [2T1.7]

Involving Children Ages 14-18 in the
Trafficking of Controlled Substances **
[2D1.2]

+ 2

Distributing Controlled Substances to
Individuals Younger than 21, to Pregnant
Women, or Within 1000 Feet of a School
or College ** [2D1.3]

12 Threatening Communications [2A6.1] - 4/ + 6

Burglary of Non-Residence [2B2.2] + 11

Use of Communications Facility in Com-
mitting Drug Offense [2D1.6]

Unlawful Interstate Sale and Transport-
ing of Drug Paraphernalia [2D1.7]

Receipt Possession or Transportation of
Firearms or other Weapons in Violation
of National Firearms Act [2K2.2] - 6/ + 5

Violent Crimes in Aid of Racketeering
Activity [2E1.3]

Engaging in a Gambling Business
[2E3.1]

Transmission of Wagering Information
[2E3.2]

Obstructing an Election or Registration
with certain fraud, theft, deceit, etc.
[2H2.1]

Obstruction of Justice [2J1.2] + 11

Perjury [2J1.3] + 11

Bribery of Witness [2J1.8] + 3

	Tampering with Consumer Products with Intent to Injure Business [2N1.3]	
	Prohibited Transactions in or Shipment of Firearms and Other Weapons [2K2.3]	+ 8
10	Engaging In, Inciting, or Attempting to Incite a Riot Involving Persons in a Facility for Official Detention—without Risk of Death, Serious Bodily Injury or Major Disruption [2P1.3]	
	Involuntary Manslaughter—Criminally Negligent [2A1.4]	-
	Offenses Involving Public Officials Offering, Giving, Soliciting, or Receiving a Bribe; Extortion Under Color of Official Right [2C1.1]	+ 11
	Bribery Affecting the Operation of an Employee Welfare or Pension Benefit Plan [2E5.1]	+ 13
	Bribery or Lending of Money by Employer or Agent to Employees, Representatives, or Labor Organizations [2E5.6]	+ 11
	Use of Force or Threat of Force to Deny Benefits or Rights in Furtherance of Discrimination, if No Injury Occurred [2H1.3]	+ 4
	Interference with Civil Rights Under Color of Law [2H1.4]	
	Threatened Tampering with Public Water System [2Q1.5]	+ 12
	Conspiracy to Impair, Impede, or Defeat Tax *** [2T1.9]	+ 4

9	Bid-Rigging, Price-Fixing, or Market-Allocation Agreements Among Competitors [2R1.1]	- 1/ + 4
	Interference with Flight Crew Member or Flight Attendant without Assault or Intentionally or Recklessly Endangering Safety of Aircraft or Passengers [2A5.2]	
	Criminal Sexual Abuse of a Ward (Statutory Rape) [2A3.3]	+ 1
	Blackmail and Similar Forms of Extortion [2B3.3]	+ 11
	Counterfeiting Obligations of the U.S. [2B5.1]	+ 11
	Unlawful Conduct Relating to Contraband Cigarettes [2E4.1]	
	Smuggling, Transporting or Harboring an Unlawful Alien [2L1.1]	+ 5
	Interception of Communications or Eavesdropping [2H3.1]	+ 3
	Possessing Dangerous Weapons or Materials While Boarding or Aboard an Aircraft [2K1.5]	+ 15
	Receipt, Possession, or Transportation of Firearms and Other Weapons by Prohibited Persons [2K2.1]	- 4/ + 1
8	Bribery in Procurement of Bank Loan and Other Commercial Bribery [2B4.1]	+ 11
	Altering or Removing Motor Vehicle Identification Numbers or Trafficking in Motor Vehicles or Parts or Obliterated Identification Numbers [2B6.1]	+ 11

	Payments to Obtain Public Office [2C1.5]	
	Unlawful Possession of Heroin, Opiates or LSD [2D2.1]	
	Acquiring a Controlled Substance by Forgery, Fraud, Deception or Subterfuge [2D2.2]	
	Unlawfully Entering or Remaining in the United States [2L1.2]	+ 2
	Operating or Directing the Operation of a Common Carrier Under the Influence of Alcohol or Drugs [2D2.3]	
	Insider Trading [2F1.2]	+ 11
	Escape, Instigating, or Assisting Escape not from Felony Conviction [2P1.1]	- 7/ + 17
	Mishandling of Hazardous or Toxic Substances or Pesticides: Recordkeeping, Tampering and Falsification [2Q1.2]	- 2/ + 23
7	Loan or Gratuity to Bank Examiner, or Gratuity for Adjustment of Farm Indebtedness or Procuring Bank Loan or Discount of Commercial Paper [2C1.6]	+ 11
	Offenses Involving Public Officials Offering, Giving, Soliciting, or Receiving a Gratuity [2C1.2]	+ 11
6	Offenses Involving Public Officials' Conflict of Interest [2C1.3]	+ 4
	Violations of Statutes and Regulations Dealing with any Food, Drug, Biological Product, Device, Cosmetic or Agricultural Product [2N2.1]	
	Odometer Laws and Regulations [2N3.1]	

Mishandling of other Environmental Pollutants; Recordkeeping, Tampering and Falsification [2Q1.3]	+ 25
Providing or Possessing Alcohol, Money, or Non-Narcotic Drugs in Prison [2P1.2]	+ 2
Prohibited Transactions in or Shipment of Firearms and Other Weapons [2K2.3]	+ 8
Trespass on Bureau of Prisons Facilities [2P1.4]	
Offenses Involving Public Officials—Payment or Receipt of Unauthorized Compensation [2C1.4]	
Minor Assault—Conduct Involving Striking, Beating, or Wounding [2A2.3]	
Abusive Sexual Contact [2A3.4]	+ 9
Criminal Infringement of Copyright [2B5.3]	+ 11
Criminal Infringement of Trademark [2B5.4]	+ 11
Illegal Use of Registration Number to Manufacture, Distribute, Acquire or Dispense a Controlled Substance [2D3.1]	
Unlawful Possession of cocaine or PCP ** [2D2.1]	
Interstate or Foreign Travel or Transportation in Aid of Racketeering Enterprise [2E1.2]	
Other Gambling Offenses [2E3.3]	+ 6
Gratuity Affecting the Operation of an Employee Welfare or Pension Benefit Plan [2E5.1]	+ 13

False Statements and Concealment of Facts in Relation to Documents Required by the Employee Retirement Income Security Act [2E5.3]

Failure to Maintain and Falsification of Records Required by the Labor Management Reporting and Disclosure Act [2E5.5]

Prohibited Gratuities or Lending of Money by Employer or Agent to Employees, Representatives, or Labor Organizations [2E5.6]

+ 11

Fraud or Deceit [2F1.1]

+ 13

Importing, Mailing, or Transporting Obscene Matter [2G3.1]

+ 15

Obscene or Indecent Telephone Communications [2G3.2]

Other Deprivations of Rights or Benefits in Furtherance of Discrimination [2H1.5]

+ 4

Obstructing an Election or Registration by Accepting Thing of Value to Vote or Refrain from Voting, Giving False Information Regarding Eligibility, or Voting More Than Once [2H2.1]

Manufacturing, Distributing, Advertising or Possessing an Eavesdropping Device [2H3.2]

+ 3

Obstructing Correspondence [2H3.3]

Impersonation of Federal Official [2J1.4]

+ 6

Failure to Appear by Material Witness in Felony [2J1.5]

+ 3

Failure to Appear by Defendant [2J1.6]

+ 9

Commission of Offense While on Release [2J1.7]	+ 6
Payment to Witness [2J1.9]	+ 4
Failure to Report Theft of Explosives [2K1.1]	
Improper Storage of Explosives [2K1.2]	
Unlawfully Trafficking In, Receiving, or Transporting Explosives [2K1.3]	+ 10
Violation of Atomic Energy Laws with- out Intent to Injure U.S. [2M6.2]	
Arson; Property Damage By Use of Explosives [2K1.4]	+ 18
Engaging in a Pattern of Unlawful Employment of Aliens [2L1.3]	
Trafficking in Evidence of Citizenship or Documents Authorizing Entry [2L2.1]	+ 3
Fraudulently Acquiring Evidence of Cit- izenship or Documents Authorizing Entry for Own Use [2L2.2]	
Fraudulent Tax Returns, Statements or Other Documents [2T1.5]	
Trafficking in a United States Passport [2L2.3]	+ 3
Fraudulently Acquiring or Improperly Using a United States Passport [2L2.4]	
Failure to Register and Evasion of Mili- tary Service [2M4.1]	+ 6
Failure to Surrender Canceled Natu- ralization Certificate [2L2.5]	
Offense Involving Specially Protected Fish, Wildlife, and Plants [2Q2.1]	+ 15

	Lacey Act; Knowingly Smuggling and Otherwise Unlawfully Dealing in Fish, Wildlife, and Plants [2Q2.2]	+ 15
	Unlawful Manufacturing, Importing, Exporting or Trafficking Drugs ** [2D1.1]	+ 2
	Non-Payment of Alcohol or Tobacco Taxes *** [2T2.1]	
	Evading Import Duties or Restrictions (Smuggling) *** [2T3.1]	
	Receiving or Trafficking in Smuggled Property *** [2T3.2]	
	Tax Evasion *** [2T1.1]	+ 4
	Fraud and False Statements Under Penalty of Perjury for Taxes *** [2T1.3]	+ 4
	Aiding, Assisting, Procuring, Counseling, or Advising Tax Fraud *** [2T1.4]	+ 6
	Failing to Collect or Truthfully Account for and Pay Over Tax *** [2T1.6]	
5	Willful Failure to File Return, Supply Information, or Pay Tax if no Tax Loss *** [2T1.2]	+ 4
	Failure to Report Monetary Transactions [2S1.3]	+ 18
4	Failing to Deposit Collected Taxes in Trust Account as Required After Notice *** [2T1.7]	
	Embezzlement or Theft from Labor Unions in the Private Sector [2E5.4]	+ 17
	Theft or Embezzlement from Employee Pension and Welfare Benefit Plans [2E5.2]	+ 17

	Manufacture of Controlled Substance in Excess of or Unauthorized by Registration Quota [2D3.2]	
	Illegal Use of Registration Number to Distribute or Dispense a Controlled Substance to Another Registrant or Authorized Person [2D3.3]	
	Illegal Transshipment of a Controlled Substance [2D3.4]	
	Unlawful Possession other than Heroin, Opiates, LSD, Cocaine or PCP [2D2.1]	
	Failure to Appear by Material Witness in Misdemeanor [2J1.5]	+ 3
	Providing or Possessing Contraband in Prison other than Weapons, Drugs or Money [2P1.2]	+ 2
	Offenses Relating to Withholding Statements [2T1.8]	
	Lacey Act; Unknowingly Smuggling and Otherwise Unlawfully Dealing in Fish, Wildlife, and Plants [2Q2.2]	
	Regulatory Offenses related to Alcohol and Tobacco Taxes [2T2.2]	
	Larceny, Embezzlement and Other Forms of Theft [2B1.1]	+ 18
	Receiving Stolen Property [2B1.2]	
	Property Damage or Destruction Other than by Arson or Explosives [2B1.3]	+ 15
	Trespass [2B2.3]	+ 4
3	Minor Assault Not Involving Striking, Beating, or Wounding [2A2.3]	